

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 704: TOBACCO PRODUCTS TAX**

**§4404-B. SALES OF TOBACCO PRODUCTS IN CONTRAVENTION OF LAW**

**1. Tobacco products.** A distributor may not offer for sale or sell tobacco products if the package containing the tobacco products:

- A. Is subject to and does not comply with 15 United States Code, Section 4401, et seq., for the placement of labels, warnings or any other information for a package of tobacco products to be sold within the United States and 26 United States Code, Section 5723; [2005, c. 627, §11 (NEW).]
- B. Is labeled "For Export Only," "U.S. Tax Exempt," "For Use Outside U.S." or with other wording indicating that the manufacturer did not intend that the product be sold in the United States; [2005, c. 627, §11 (NEW).]
- C. Has been altered by adding or deleting wording, labels or warnings described in paragraphs A and B; [2005, c. 627, §11 (NEW).]
- D. Has been imported into the United States in violation of 26 United States Code, Section 5754; or [2005, c. 627, §11 (NEW).]
- E. In any way violates federal trademark or copyright laws. [2005, c. 627, §11 (NEW).]

[ 2005, c. 627, §11 (NEW) .]

**2. Shipment only to licensed retailers.** A distributor may not sell or offer to sell tobacco products to a retailer unless the retailer has provided documentation to the distributor that the retailer holds a current retail tobacco license issued under Title 22, section 1551-A.

[ 2005, c. 627, §11 (NEW) .]

**3. Deceptive practice.** A distributor that sells tobacco products described in subsection 1, with or without having paid the appropriate tax, commits an unfair or deceptive act or practice under the Maine Unfair Trade Practices Act.

[ 2005, c. 627, §11 (NEW) .]

**4. Penalties.** The following penalties apply to violations of this section.

A. A distributor that violates this section commits a Class E crime. [2005, c. 627, §11 (NEW) .]

B. A distributor that violates this section when the distributor has one or more prior convictions for violation of this section commits a Class D crime. Title 17-A, section 9-A governs the use of prior convictions when determining a sentence. [2005, c. 627, §11 (NEW) .]

[ 2005, c. 627, §11 (NEW) .]

Violation of this section is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A. [2005, c. 627, §11 (NEW) .]

**SECTION HISTORY**

2005, c. 627, §11 (NEW) .

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